

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thorndale Beach North Condominium Association  
DOCKET NO.: 00-26797.001-R-3 thru 00-26797.151-R-3  
PARCEL NO.: See Pages 5-7

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Thorndale Beach North Condominium Association, the appellant, by attorney Ellis B. Levin in Chicago and the Cook County Board of Review by Cook County Assistant State's Attorney Aaron Bilton.

The subject property consists of a 151 unit, 35 year old, condominium building located in Lakeview Township. The appellant, via counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. Prior to hearing, the parties agreed to waive their right to a hearing and have a decision rendered based on the evidence as well as final briefs.

In support of these arguments, the appellant submitted unit sales information for the subject property and 17 condominium buildings suggested as comparable to the subject. In addition, black and white photographs of the subject and the suggested comparables, affidavits from the association president and a real estate agent and the multiple listing service descriptions of sales of several units within the subject property were also submitted. The data in its entirety reflects that the properties are located within the subject's neighborhood and the affidavit from the real estate agent states that the buildings are similar in characteristics and market value. The evidence includes a list of unit sales for

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: See Pages 5-7  
IMPR.: See Pages 5-7  
TOTAL: See Pages 5-7

Subject only to the State multiplier as applicable.

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each property, the percentage of ownership, the sale price, the date of sale, the assessor's certified assessment for 2001, the total assessment valuation for 2001 and the total valuation sale price. The lists include multiple sales of single units that occurred within three years prior to the assessment date. The appellant's evidence also includes a listing of the addresses of the suggested comparable properties, the 2000 proposed total building valuation ranging from \$3,563,556 to \$33,975,458, the total building valuation per recent sales ranging from \$6,612,052 to \$73,574,171, and the assessments to sales ratio ranging from .436382 to .563385.

Several briefs from the appellant's attorney were also submitted. In these briefs the appellant argues that, under the law, all real property is to be assessed on a uniform basis and that under the Condominium Property Act real property taxes should be assessed similarly to residential property.

The appellant agrees with the board of review in that to value a condominium building, the first step is to utilize sales within the building and their respective percentages of ownership to establish a value for the building as a whole and then to determine a value for each unit based on the total value of the condominium and each unit's percentage of ownership. The appellant argues that the board of review erred when they did not compare the sale and assessment ratios for other condominium buildings in the subject's neighborhood. In examining the sales of the appellant's suggested comparables, their market value and the assessments, the appellant argues that, based on this sales ratio, the subject property is over assessed.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$1,855,625. The subject's assessment reflects a market value of \$11,597,656 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board of review also submitted a brief arguing that the best indication of value for a condominium unit was to look to the internal sales within the condominium and arrive at a value for the whole building. After establishing a market value for the building, a value per unit based on the percentage of ownership is then calculated. The board of review cited several PTAB decisions as evidence of the correct way to assess condominiums.

In addition, the board of review's brief argues that the sales ratio study of 17 properties located within the subject's neighborhood is insufficient to invalidate the sales ratio study performed by the Illinois Department of Revenue. The brief also states that the slight difference in percentages for the assessments of the subject and the suggested comparables does not establish inequity.

The board of review also included a grid listing the sale of 13 units within the subject property and Cook County Assessor printouts listing additional sales of units within the subject building. The units sold from 1991 to 2000 for prices ranging from \$30,691 to \$620,000.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769 (1960). The PTAB finds the appellant has failed to meet this burden and a reduction based on equity is not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). The PTAB finds the appellant has failed to meet this burden and a reduction based on over-valuation is not warranted.

In reviewing the arguments presented by the parties, the PTAB finds the parties are in agreement as to the methodology to be used in valuing a condominium. The parties agree that the process includes reviewing the recent internal sales of units within a condominium building and their respective percentage of ownership to develop a value for the building as a whole based on these figures. The process then continues with valuing each unit, whether recently sold or not, using this whole building value and the percentage of ownership for each unit. The PTAB finds that the parties diverge with regard to how this final value is affected by the ratio between the market value and the assessment of other suggested comparable properties. Section 1910.50(c) of the rules of the Property Tax Appeal Board states:

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, where sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. Such evidence may include: A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

86 Ill.Admin.Code 1910.50(c)(2).

In support of a level of assessment argument, the appellant provided sales information for units within 17 condominium properties located within the same sales market as the subject. The appellant argues that the subject property's sales ratio is above the range created by these comparables. The PTAB finds this sales study insufficient and gives it little weight.

The PTAB finds the appellant did not choose random properties to analyze sales information, but instead chose only 17 properties located on the subject's street and within several blocks of the subject. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county's assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, 792 N.E.2d 367, 374 (4<sup>th</sup> Dist. 2003). In this instance, the appellant did not review any of the sales to exclude or edit sales that would not be representative of the market. Moreover, the appellant included multiple sales of the same units that occurred within the study time period. When adding the percentage of ownership and sale prices to arrive at a total building value, the appellant, by including these multiple sales, altered the percentage of ownership and established an incorrect value for the whole building. The PTAB finds this resulted in a final sales ratio figure that was not representative of Cook County as a whole.

In their arguments, both parties site In re Application of Cook County Collector v. Twin Manors West of Morton Grove, 175 Ill.App.3d 564, 529 N.E. 2d 1104 (1<sup>st</sup> Dist. 1988). The court in this case found that the proper geographic area for establishing a sales ratio study is the county and not the local township. Twin Manors, at 565. The appellant argues that because the General Assembly abolished constructive fraud that case law established during the time period of constructive fraud is no longer valid. The board of review argues that this case still has precedent and, therefore, the appellant's sales study is

flawed because it only looks to 17 properties located within blocks of the subject property. The discussion of sales ratio studies within the Twin Manors decision did not directly involve any discussion of constructive fraud, but dealt with the proper processes for establishing a valid sales study. The PTAB finds this decision continues to have precedent and is controlling.

The PTAB further finds that the appellant failed to present a county-wide ratio study of all class 2 property within Cook County that would demonstrate the subject property is inequitably assessed and, therefore, no reduction is warranted.

DOCKET #	PIN	LAND	IMPRVMNT	TOTAL
00-26797.001-R-3	14-05-403-019-1001	\$2,256	\$ 6,692	\$ 8,948
00-26797.002-R-3	14-05-403-019-1002	\$2,256	\$ 6,692	\$ 8,948
00-26797.003-R-3	14-05-403-019-1003	\$3,495	\$10,367	\$13,862
00-26797.004-R-3	14-05-403-019-1004	\$3,495	\$10,367	\$13,862
00-26797.005-R-3	14-05-403-019-1005	\$3,004	\$ 8,911	\$11,915
00-26797.006-R-3	14-05-403-019-1006	\$3,004	\$ 8,911	\$11,915
00-26797.007-R-3	14-05-403-019-1007	\$2,291	\$ 6,796	\$ 9,087
00-26797.008-R-3	14-05-403-019-1008	\$2,291	\$ 6,796	\$ 9,087
00-26797.009-R-3	14-05-403-019-1009	\$2,291	\$ 6,796	\$ 9,087
00-26797.010-R-3	14-05-403-019-1010	\$3,215	\$ 9,536	\$12,751
00-26797.011-R-3	14-05-403-019-1011	\$3,215	\$ 9,536	\$12,751
00-26797.012-R-3	14-05-403-019-1012	\$4,406	\$13,071	\$17,477
00-26797.013-R-3	14-05-403-019-1013	\$4,407	\$13,072	\$17,479
00-26797.014-R-3	14-05-403-019-1014	\$2,325	\$ 6,900	\$ 9,225
00-26797.015-R-3	14-05-403-019-1015	\$2,325	\$ 6,900	\$ 9,225
00-26797.016-R-3	14-05-403-019-1016	\$2,325	\$ 6,900	\$ 9,225
00-26797.017-R-3	14-05-403-019-1017	\$2,325	\$ 6,900	\$ 9,225
00-26797.018-R-3	14-05-403-019-1018	\$2,325	\$ 6,900	\$ 9,225
00-26797.019-R-3	14-05-403-019-1019	\$2,325	\$ 6,900	\$ 9,225
00-26797.020-R-3	14-05-403-019-1020	\$3,097	\$ 9,189	\$12,286
00-26797.021-R-3	14-05-403-019-1021	\$3,249	\$ 9,639	\$12,888
00-26797.022-R-3	14-05-403-019-1022	\$3,565	\$10,575	\$14,140
00-26797.023-R-3	14-05-403-019-1023	\$3,565	\$10,575	\$14,140
00-26797.024-R-3	14-05-403-019-1024	\$3,074	\$ 9,119	\$12,193
00-26797.025-R-3	14-05-403-019-1025	\$3,074	\$ 9,119	\$12,193
00-26797.026-R-3	14-05-403-019-1026	\$2,360	\$ 7,004	\$ 9,364
00-26797.027-R-3	14-05-403-019-1027	\$2,360	\$ 7,004	\$ 9,364
00-26797.028-R-3	14-05-403-019-1028	\$2,360	\$ 7,004	\$ 9,364
00-26797.029-R-3	14-05-403-019-1029	\$2,360	\$ 7,004	\$ 9,364
00-26797.030-R-3	14-05-403-019-1030	\$3,132	\$ 9,293	\$12,425
00-26797.031-R-3	14-05-403-019-1031	\$3,284	\$ 9,743	\$13,027
00-26797.032-R-3	14-05-403-019-1032	\$4,476	\$13,280	\$17,756
00-26797.033-R-3	14-05-403-019-1033	\$3,588	\$10,645	\$14,233
00-26797.034-R-3	14-05-403-019-1034	\$2,396	\$ 7,108	\$ 9,504
00-26797.035-R-3	14-05-403-019-1035	\$3,109	\$ 9,224	\$12,333
00-26797.036-R-3	14-05-403-019-1036	\$2,396	\$ 7,108	\$ 9,504
00-26797.037-R-3	14-05-403-019-1037	\$2,396	\$ 7,108	\$ 9,504

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00-26797.038-R-3	14-05-403-019-1038	\$2,396	\$ 7,108	\$ 9,504
00-26797.039-R-3	14-05-403-019-1039	\$2,396	\$ 7,108	\$ 9,504
00-26797.040-R-3	14-05-403-019-1040	\$3,319	\$ 9,847	\$13,166
00-26797.041-R-3	14-05-403-019-1041	\$3,319	\$ 9,847	\$13,166
00-26797.042-R-3	14-05-403-019-1042	\$3,635	\$10,784	\$14,419
00-26797.043-R-3	14-05-403-019-1043	\$3,635	\$10,784	\$14,419
00-26797.044-R-3	14-05-403-019-1044	\$3,144	\$ 9,328	\$12,472
00-26797.045-R-3	14-05-403-019-1045	\$3,144	\$ 9,328	\$12,472
00-26797.046-R-3	14-05-403-019-1046	\$2,431	\$ 7,212	\$ 9,643
00-26797.047-R-3	14-05-403-019-1047	\$2,431	\$ 7,212	\$ 9,643
00-26797.048-R-3	14-05-403-019-1048	\$2,431	\$ 7,212	\$ 9,643
00-26797.049-R-3	14-05-403-019-1049	\$2,431	\$ 7,212	\$ 9,643
00-26797.050-R-3	14-05-403-019-1050	\$3,354	\$ 9,951	\$13,305
00-26797.051-R-3	14-05-403-019-1051	\$3,202	\$ 9,501	\$12,703
00-26797.052-R-3	14-05-403-019-1052	\$3,670	\$10,888	\$14,558
00-26797.053-R-3	14-05-403-019-1053	\$3,670	\$10,888	\$14,558
00-26797.054-R-3	14-05-403-019-1054	\$3,179	\$ 9,432	\$12,611
00-26797.055-R-3	14-05-403-019-1055	\$3,179	\$ 9,432	\$12,611
00-26797.056-R-3	14-05-403-019-1056	\$2,466	\$ 7,317	\$ 9,783
00-26797.057-R-3	14-05-403-019-1057	\$2,466	\$ 7,317	\$ 9,783
00-26797.058-R-3	14-05-403-019-1058	\$2,466	\$ 7,317	\$ 9,783
00-26797.059-R-3	14-05-403-019-1059	\$2,466	\$ 7,317	\$ 9,783
00-26797.060-R-3	14-05-403-019-1060	\$3,237	\$ 9,605	\$12,842
00-26797.061-R-3	14-05-403-019-1061	\$3,389	\$10,055	\$13,444
00-26797.062-R-3	14-05-403-019-1062	\$3,705	\$10,992	\$14,697
00-26797.063-R-3	14-05-403-019-1063	\$4,582	\$13,593	\$18,175
00-26797.064-R-3	14-05-403-019-1064	\$3,215	\$ 9,536	\$12,751
00-26797.065-R-3	14-05-403-019-1065	\$2,501	\$ 7,421	\$ 9,922
00-26797.066-R-3	14-05-403-019-1066	\$2,501	\$ 7,421	\$ 9,922
00-26797.067-R-3	14-05-403-019-1067	\$2,501	\$ 7,421	\$ 9,922
00-26797.068-R-3	14-05-403-019-1068	\$2,501	\$ 7,421	\$ 9,922
00-26797.069-R-3	14-05-403-019-1069	\$2,501	\$ 7,421	\$ 9,922
00-26797.070-R-3	14-05-403-019-1070	\$3,424	\$10,159	\$13,583
00-26797.071-R-3	14-05-403-019-1071	\$3,272	\$ 9,708	\$12,980
00-26797.072-R-3	14-05-403-019-1072	\$4,618	\$13,697	\$18,315
00-26797.073-R-3	14-05-403-019-1073	\$4,605	\$13,662	\$18,267
00-26797.074-R-3	14-05-403-019-1074	\$2,536	\$ 7,523	\$10,059
00-26797.075-R-3	14-05-403-019-1075	\$2,536	\$ 7,523	\$10,059
00-26797.076-R-3	14-05-403-019-1076	\$2,536	\$ 7,523	\$10,059
00-26797.077-R-3	14-05-403-019-1077	\$2,536	\$ 7,523	\$10,059
00-26797.078-R-3	14-05-403-019-1078	\$2,536	\$ 7,523	\$10,059
00-26797.079-R-3	14-05-403-019-1079	\$2,536	\$ 7,523	\$10,059
00-26797.080-R-3	14-05-403-019-1080	\$3,459	\$10,263	\$13,722
00-26797.081-R-3	14-05-403-019-1081	\$3,459	\$10,263	\$13,722
00-26797.082-R-3	14-05-403-019-1082	\$3,775	\$11,200	\$14,975
00-26797.083-R-3	14-05-403-019-1083	\$3,775	\$11,200	\$14,975
00-26797.084-R-3	14-05-403-019-1084	\$3,284	\$ 9,743	\$13,027
00-26797.085-R-3	14-05-403-019-1085	\$3,284	\$ 9,743	\$13,027
00-26797.086-R-3	14-05-403-019-1086	\$2,571	\$ 7,627	\$10,198
00-26797.087-R-3	14-05-403-019-1087	\$2,571	\$ 7,627	\$10,198
00-26797.088-R-3	14-05-403-019-1088	\$2,571	\$ 7,627	\$10,198
00-26797.089-R-3	14-05-403-019-1089	\$2,571	\$ 7,627	\$10,198

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00-26797.090-R-3	14-05-403-019-1090	\$3,495	\$10,367	\$13,862
00-26797.091-R-3	14-05-403-019-1091	\$3,495	\$10,367	\$13,862
00-26797.092-R-3	14-05-403-019-1092	\$3,810	\$11,304	\$15,114
00-26797.093-R-3	14-05-403-019-1093	\$3,810	\$11,304	\$15,114
00-26797.094-R-3	14-05-403-019-1094	\$3,319	\$ 9,847	\$13,166
00-26797.095-R-3	14-05-403-019-1095	\$3,319	\$ 9,847	\$13,166
00-26797.096-R-3	14-05-403-019-1096	\$2,606	\$ 7,732	\$10,338
00-26797.097-R-3	14-05-403-019-1097	\$2,606	\$ 7,732	\$10,338
00-26797.098-R-3	14-05-403-019-1098	\$2,606	\$ 7,732	\$10,338
00-26797.099-R-3	14-05-403-019-1099	\$2,606	\$ 7,732	\$10,338
00-26797.100-R-3	14-05-403-019-1100	\$3,377	\$10,020	\$13,397
00-26797.101-R-3	14-05-403-019-1101	\$3,530	\$10,471	\$14,001
00-26797.102-R-3	14-05-403-019-1102	\$3,845	\$11,408	\$15,253
00-26797.103-R-3	14-05-403-019-1103	\$4,722	\$14,008	\$18,730
00-26797.104-R-3	14-05-403-019-1104	\$3,354	\$ 9,951	\$13,305
00-26797.105-R-3	14-05-403-019-1105	\$2,641	\$ 7,836	\$10,477
00-26797.106-R-3	14-05-403-019-1106	\$2,641	\$ 7,836	\$10,477
00-26797.107-R-3	14-05-403-019-1107	\$2,641	\$ 7,836	\$10,477
00-26797.108-R-3	14-05-403-019-1108	\$2,641	\$ 7,836	\$10,477
00-26797.109-R-3	14-05-403-019-1109	\$2,641	\$ 7,836	\$10,477
00-26797.110-R-3	14-05-403-019-1110	\$3,413	\$10,124	\$13,537
00-26797.111-R-3	14-05-403-019-1111	\$3,565	\$10,575	\$14,140
00-26797.112-R-3	14-05-403-019-1112	\$3,881	\$11,512	\$15,393
00-26797.113-R-3	14-05-403-019-1113	\$4,758	\$14,112	\$18,870
00-26797.114-R-3	14-05-403-019-1114	\$3,389	\$10,055	\$13,444
00-26797.115-R-3	14-05-403-019-1115	\$2,676	\$ 7,940	\$10,616
00-26797.116-R-3	14-05-403-019-1116	\$2,676	\$ 7,940	\$10,616
00-26797.117-R-3	14-05-403-019-1117	\$2,676	\$ 7,940	\$10,616
00-26797.118-R-3	14-05-403-019-1118	\$2,676	\$ 7,940	\$10,616
00-26797.119-R-3	14-05-403-019-1119	\$2,676	\$ 7,940	\$10,616
00-26797.120-R-3	14-05-403-019-1120	\$3,448	\$10,228	\$13,676
00-26797.121-R-3	14-05-403-019-1121	\$3,599	\$10,679	\$14,278
00-26797.122-R-3	14-05-403-019-1122	\$3,916	\$11,616	\$15,532
00-26797.123-R-3	14-05-403-019-1123	\$3,916	\$11,616	\$15,532
00-26797.124-R-3	14-05-403-019-1124	\$3,424	\$10,159	\$13,583
00-26797.125-R-3	14-05-403-019-1125	\$3,424	\$10,159	\$13,583
00-26797.126-R-3	14-05-403-019-1126	\$2,711	\$ 8,044	\$10,755
00-26797.127-R-3	14-05-403-019-1127	\$2,711	\$ 8,044	\$10,755
00-26797.128-R-3	14-05-403-019-1128	\$2,711	\$ 8,044	\$10,755
00-26797.129-R-3	14-05-403-019-1129	\$2,711	\$ 8,044	\$10,755
00-26797.130-R-3	14-05-403-019-1130	\$3,517	\$10,437	\$13,954
00-26797.131-R-3	14-05-403-019-1131	\$3,635	\$10,784	\$14,419
00-26797.132-R-3	14-05-403-019-1132	\$3,950	\$11,720	\$15,670
00-26797.133-R-3	14-05-403-019-1133	\$3,950	\$11,720	\$15,670
00-26797.134-R-3	14-05-403-019-1134	\$3,459	\$10,263	\$13,722
00-26797.135-R-3	14-05-403-019-1135	\$3,459	\$10,263	\$13,722
00-26797.136-R-3	14-05-403-019-1136	\$2,746	\$ 8,148	\$10,894
00-26797.137-R-3	14-05-403-019-1137	\$2,746	\$ 8,148	\$10,894
00-26797.138-R-3	14-05-403-019-1138	\$2,746	\$ 8,148	\$10,894
00-26797.139-R-3	14-05-403-019-1139	\$2,746	\$ 8,148	\$10,894
00-26797.140-R-3	14-05-403-019-1140	\$3,670	\$10,888	\$14,558
00-26797.141-R-3	14-05-403-019-1141	\$3,670	\$10,888	\$14,558

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00-26797.142-R-3	14-05-403-019-1142	\$3,985	\$11,823	\$15,808
00-26797.143-R-3	14-05-403-019-1143	\$3,985	\$11,823	\$15,808
00-26797.144-R-3	14-05-403-019-1144	\$3,495	\$10,367	\$13,862
00-26797.145-R-3	14-05-403-019-1145	\$3,495	\$10,367	\$13,862
00-26797.146-R-3	14-05-403-019-1146	\$2,782	\$ 8,252	\$11,034
00-26797.147-R-3	14-05-403-019-1147	\$2,782	\$ 8,252	\$11,034
00-26797.148-R-3	14-05-403-019-1148	\$2,782	\$ 8,252	\$11,034
00-26797.149-R-3	14-05-403-019-1149	\$2,782	\$ 8,252	\$11,034
00-26797.150-R-3	14-05-403-019-1150	\$3,705	\$10,992	\$14,697
00-26797.151-R-3	14-05-403-019-1151	\$3,705	\$10,992	\$14,697

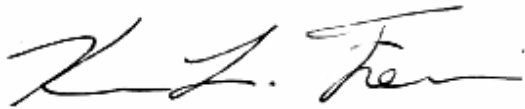


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This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

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days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.